

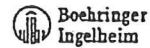
Exhibit 44

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the August 28, 2009 Declaration of James J. Fauci In Opposition To
Corrected Boehringer Ingelheim Corporation and Boehringer Ingelheim Pharmaceuticals, Inc.
Local Rule 56.1 Statement of Undisputed Material Facts
in Support of Their Motion For Summary Judgment

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Legal Entity Project

April 19, 2004

Hermann Tetzner

Why Restructure?

We currently operate in the U.S. with a variety of legal entities that do not necessarily reflect the nature of our businesses. This results in two sets of reporting: one in terms of legal entities and another in terms of businesses.

This system often does not convey clearly the performance of our businesses, and leads to complexity in interpreting how each business is faring. The accounting reconciliations between the legal entities and the businesses reduce but do not remove this complexity.

The purpose of the proposed restructuring is, therefore, to:

- Align the U.S. organization with the actual businesses;
- Reduce legal, managerial and administrative complexity.



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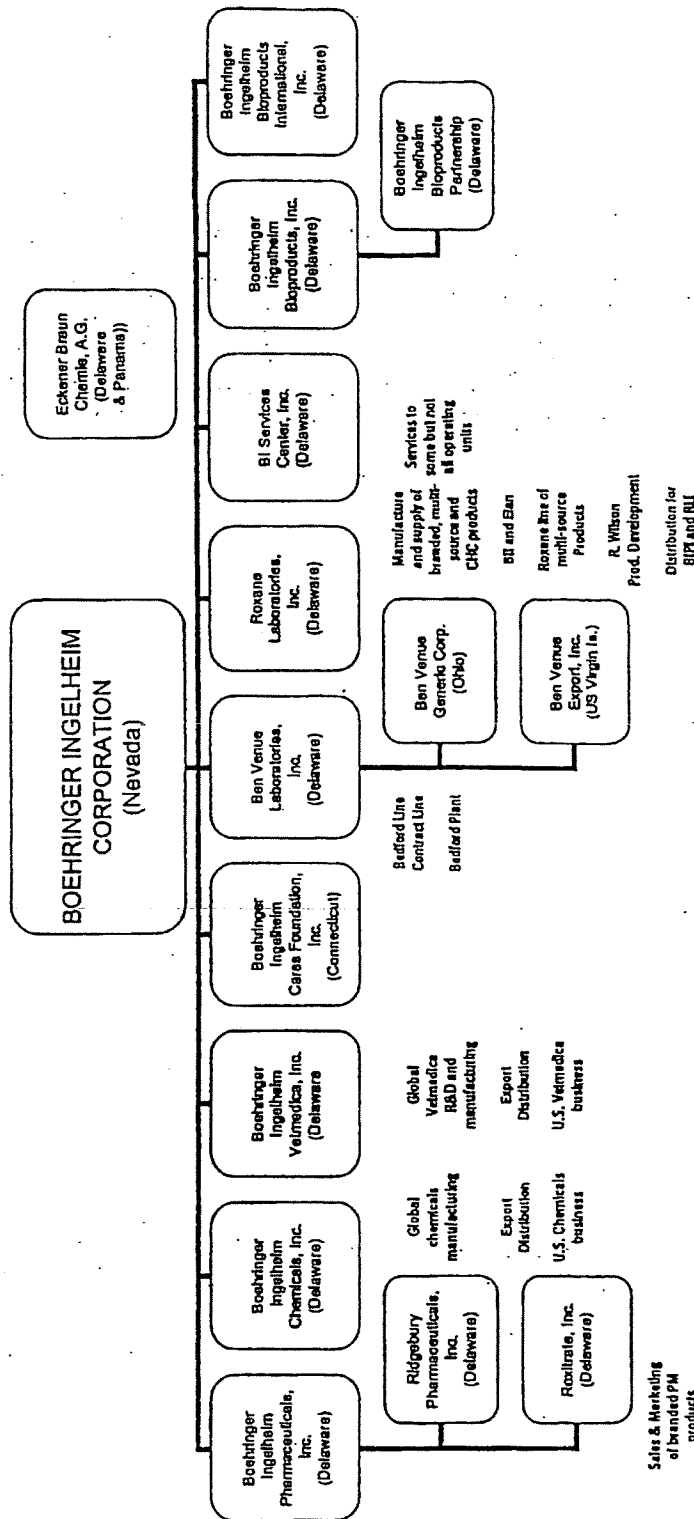
The current legal and operational structure of the U.S. business has evolved over time, and served us well for a long period. But in recent years our businesses have changed significantly:

- growth of the Prescription Medicines business;
- greater use of alliances and partnerships;
- the acquisition of BVL;
- rationalization of the RLI business (allocation to BIPI and BVL);
- creation of regional and global manufacturing centers;
- introduction of the shared services concept;
- the consequences of Structure 2000;
- growing regulatory and competitive pressures.

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Boehringer Ingelheim Corporation and Its 100% Owned Subsidiaries - Current Structure



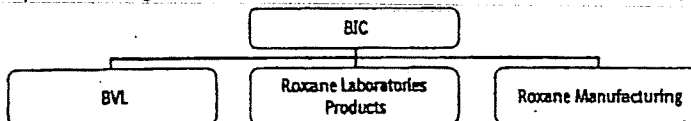
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Anomalies in Current Structure

- The multi-source business (Bedford, Contract and Roxane lines) is split between two entities, although BVL is responsible for the performance of the total multi-source portfolio (BVL markets and manages the Roxane line but does not own the products).
- RLI as a legal entity owns the Columbus manufacturing plant as well as the Roxane line of multi-source products. The Columbus plant serves five businesses (PM Branded, PM Multisource, CHC, International affiliates, & contract business). As a consequence the company has multiple reporting lines:
 - manufacturing reports to the country manager; and 5 business unit leaders
 - marketing and product development report to the President of BVL
- The Ridgefield plant is owned by BIP1 but the Columbus plant is owned by RLI.
- Manufacturing located at Ridgefield reports to Columbus and "Engineering" (largely facility and site management at the Ridgefield campus) reports to BIP1.
- The BI Services Center does not service all entities.

Preferred option

Split RLI into two legal entities under BIC: Roxane Laboratories Products & Roxane Manufacturing.



- Transfer products to RL products
- Create spin-off to transfer product. Avoids tax liability. Approx. one time cost for spin-off of 75K - \$100K.
- Transfer Randy Wilson's Product Development group (70-80 people) to new legal entity RL products.
- Transfer CT Aerosol Operations and QC (57 people) and Reno Distribution (10 people) from BIP1 to Roxane Manufacturing Operations.
- Keep same RLI wages and benefits for Randy Wilson's group being transferred to RL Products.
- Do contract manufacturing agreement. Same as process for BIP1 products manufactured by RLI.
- Create new company code in SAP and pay through BISC.
- Financial consolidation still required because using two different systems.

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Advantages to New Legal entities

- Improves line of sight for RLJ business and functions
 - Creates a legal entity for Manufacturing/Operations as a function serving the 5 different businesses headed by Rob Fromuth
 - Creates a legal entity for the Marketing, Sales and Development of RLJ multisource products headed by Tom Russillo
 - Moves employees under the legal entity to which they report
 - Aligns the Organization with the actual businesses
- Improves financial reporting transparency for Multisource business and provides separate reporting of Roxane Multisource and Ben Venue Multisource
- No significant HR issues since employee benefits are not changed.
- More closely aligns RL Manufacturing for global manufacturing strategy. Better positions Manufacturing Operations for a Center of Excellence.
- Separate manufacturing company fits well for anticipated future toll manufacturing structure.
- Allows for separation of liability for Marketing and Sales of Multisource and manufacturing of Multisource products.

Project Status

- Established project teams to assess changes required
 - HR sub team reviewed HR and legal aspects of transferring employees between Legal Entities.
 - Tax, regulatory and Legal have reviewed changes and no significant issues exist
 - Finance team is reviewing how to improve the product costing in new Roxane manufacturing
 - IT systems team has evaluated changes required for systems and is exploring ways to minimize costs by combining this project with SAP upgrade project
- In an April meeting, sponsors agreed that the option to split RLJ into two legal entities under BIC – RL Products and RLJ Manufacturing – was the best overall.
- Investment Application for systems work was approved by US CIC and submitted to CIC in Germany for 4/23/04 meeting
- Final review of outstanding issues and review of original objectives of Project to be completed with sponsors in May

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Next Steps

- Final review of open issues with project sponsors in May 2004
- Approval by required boards
- Develop detailed implementation plans
- Target for implementation end of 1st quarter 2005

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